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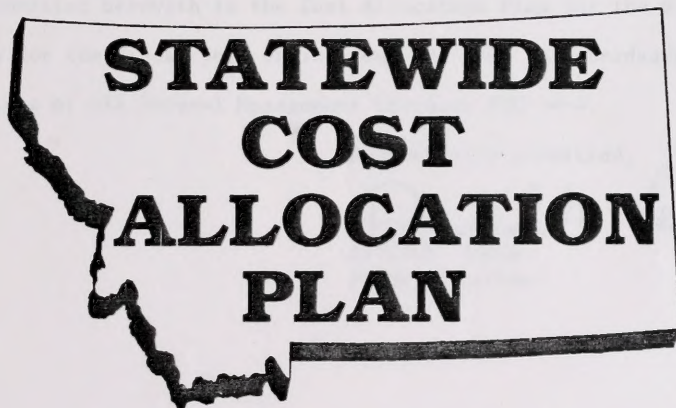
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# MONTANA

PLEASE RETURN



**Fiscal Year  
Ending June 30, 1983**

OFFICE OF THE GOVERNOR  
LEGISLATIVE BUILDING

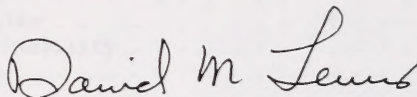
WALTON

TO THE HONORABLE THE GOVERNOR  
OF THE STATE OF ALABAMA  
FROM THE HONORABLE THE GOVERNOR  
OF THE STATE OF ALABAMA  
RE: [illegible]

Very respectfully,  
[Signature]  
[Name]  
[Title]

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE  
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1983, is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.



David M. Lewis, Director  
Office of Budget and Program Planning

2/16/82  
Date



# MONTANA STATEWIDE COST ALLOCATION PLAN

## TABLE OF CONTENTS

	<u>Page</u>
Organization of the Executive Branch . . . . .	3
State Centralized Services - Indirect Costs	
Department of Administration	
Accounting Division . . . . .	4
Records Management Program . . . . .	6
Insurance - Fire and Casualty . . . . .	8
Insurance - Comprehensive Liability . . . . .	10
Consulting Services Bureau . . . . .	12
Personnel Division . . . . .	14
Purchasing Division . . . . .	16
Treasury Division . . . . .	18
State Auditor . . . . .	20
Office of Budget and Program Planning	
Budget and Program Planning . . . . .	22
State Clearinghouse . . . . .	24
Commissioner of Higher Education . . . . .	25
Summary Table	
Montana Cost Allocation Plan . . . . .	26
Appendix	
State Centralized Services Billed Directly . . . . .	29
2% Building Use Allowance - Capitol Complex . . . . .	35

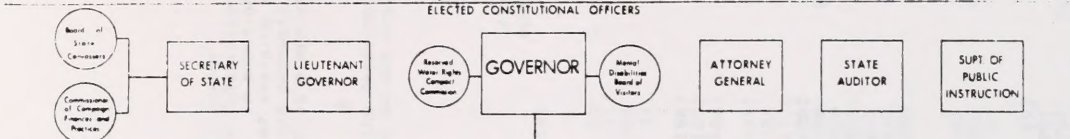




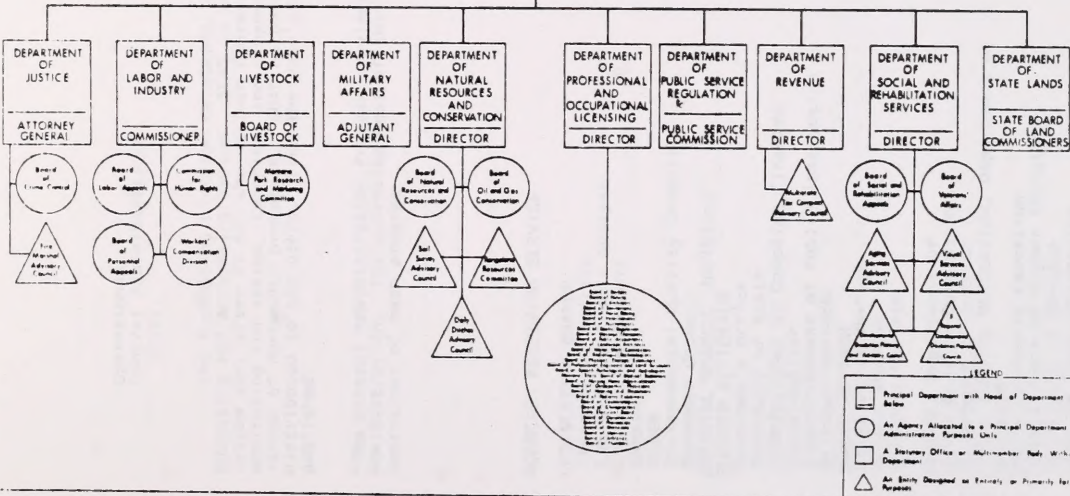
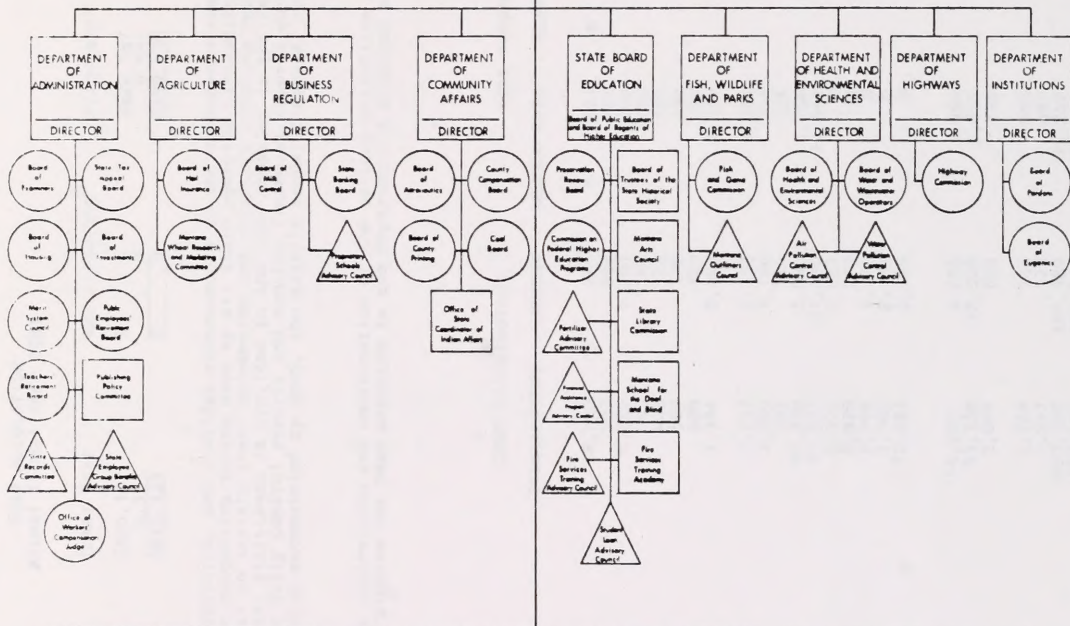
# STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

JANUARY 1, 1980

ELECTED CONSTITUTIONAL OFFICERS



PRINCIPAL DEPARTMENT

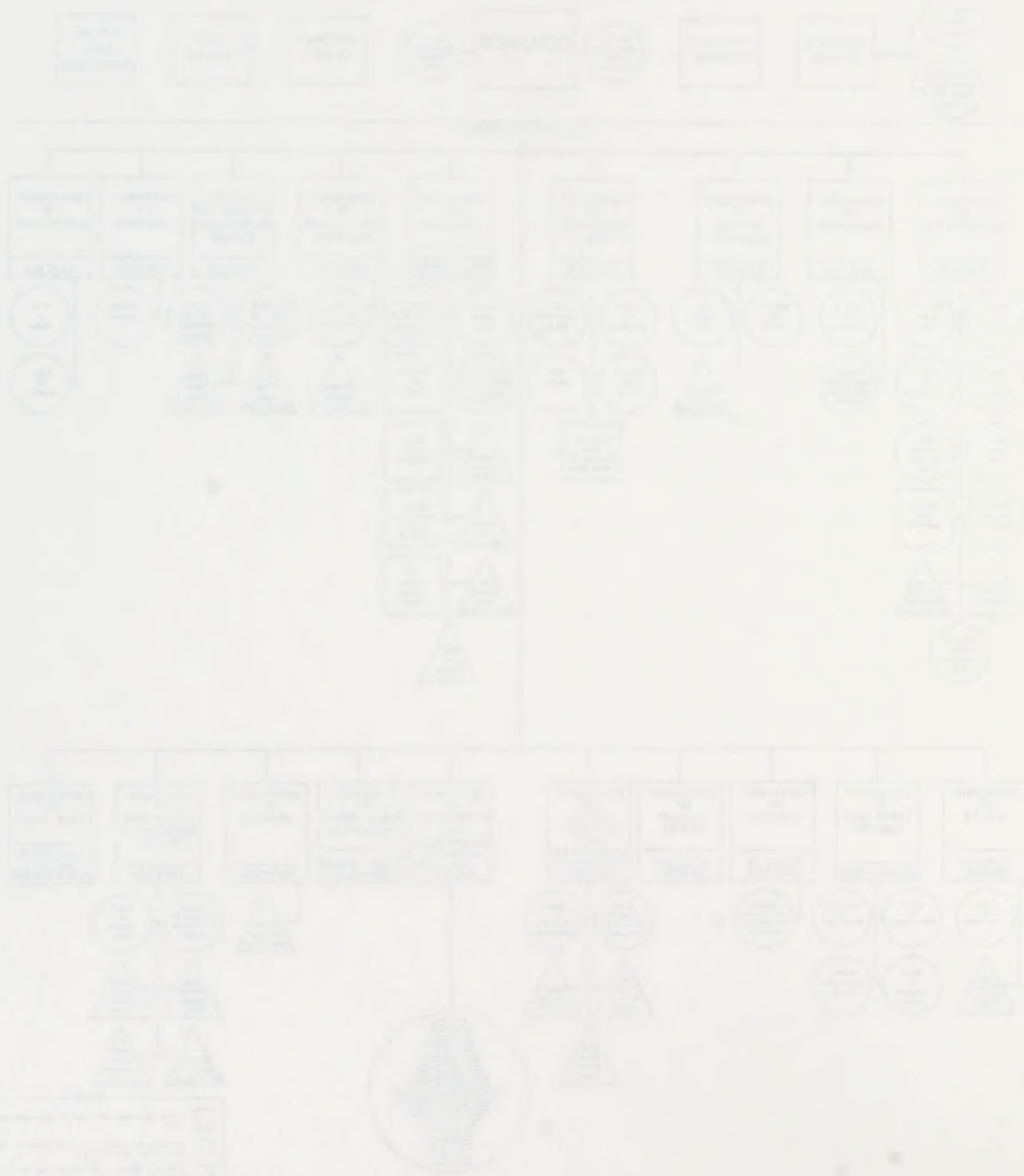


LEGEND

- Principal Department with Head of Department Included Below
- An Agency Allocated to a Principal Department for Administrative Purposes Only
- △ A Secondary Office or Multi-member Body Within a Department
- △ An Entity Designed as Advisory or Primarily for Advisory Purposes

# STATE OF MONTANA ORGANIZATION OF THE EXECUTIVE BRANCH

THE GOVERNOR  
 THE ATTORNEY GENERAL  
 THE COMMISSIONER OF LAND AND MINES  
 THE COMMISSIONER OF PUBLIC LANDS  
 THE COMMISSIONER OF THE GAME AND FISH  
 THE COMMISSIONER OF THE FOREST AND RANGELANDS  
 THE COMMISSIONER OF THE STATE ENGINEER  
 THE COMMISSIONER OF THE STATE GEOLOGICAL SURVEY  
 THE COMMISSIONER OF THE STATE HISTORICAL SOCIETY  
 THE COMMISSIONER OF THE STATE LAND OFFICE  
 THE COMMISSIONER OF THE STATE MINING DEPARTMENT  
 THE COMMISSIONER OF THE STATE PARKS AND RECREATION  
 THE COMMISSIONER OF THE STATE PUBLIC LANDS  
 THE COMMISSIONER OF THE STATE RANGELANDS  
 THE COMMISSIONER OF THE STATE TRAILS  
 THE COMMISSIONER OF THE STATE WILDLIFE  
 THE COMMISSIONER OF THE STATE ZOOLOGICAL GARDEN





COST ALLOCATION  
Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
Operational	\$820,787	\$ 0	\$820,787
Central Administration**	9,551	0	9,551
Total	<u>\$830,338</u>	<u>0</u>	<u>\$830,338</u>

The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System. SBAS is an accounting system used by all state agencies (including the University System and, after FY 81, the Vo-Tech Centers) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the state's annual financial report is prepared and published.

\*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 83
	TRANSACTIONS	AMOUNT	ACTUAL FY79	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	2,563	\$ 764	\$ 673	\$ 91	\$ 855
Legislative Fiscal Analyst	967	288	271	17	305
Legislative Council	4,664	1,391	1,105	286	1,677
Senate	483	144	109	35	179
House	430	128	127	1	129
Environmental Quality Council *	569	170	238	(68)	102
Consumer Council	604	180	203	(23)	157
JUDICIAL BRANCH, Judiciary	7,386	2,203	2,669	(466)	1,737
ELECTED OFFICIALS					
Governor's Office	7,787	2,323	3,394	(1,071)	1,252
Secretary of State	3,989	1,190	857	333	1,523
Commissioner of Campaign Finances	383	114	131	(17)	97
State Auditor	10,998	3,280	5,766	(2,486)	794
Superintendent of Public Instruction	71,523	21,330	19,388	1,942	23,272
Billings Vo-Tech	8,553	2,563	0	2,563	5,126
Butte Vo-Tech	2,879	859	0	859	1,718
Great Falls Vo-Tech	5,798	1,729	0	1,729	3,458
Helena Vo-Tech	7,169	2,138	0	2,138	4,276
Missoula Vo-Tech	12,423	3,705	0	3,705	7,410
JUSTICE, Department of					
Crime Control Commission	14,205	4,236	3,494	742	4,978
Department of Justice	43,138	12,865	9,863	3,002	15,867
PUBLIC SERVICE REGULATION, Department of	2,694	803	710	93	896
EDUCATION					
Board of Public Education	1,764	526	535	(9)	517
Commissioner of Higher Education	3,933	1,173	882	291	1,464
University of Montana	620,286	184,989	176,242	8,747	193,736
Montana State University	350,462	104,519	99,206	5,313	109,832

100

Montana Coll Min Sc & Tech	32,475	9,685	7,362	2,323	12,008
Eastern Montana College	104,404	31,137	30,891	2,466	31,383
Northern Montana College	41,782	12,461	10,036	2,425	14,886
Western Montana College	18,048	5,382	4,689	6,693	6,075
Agricultural Experiment Station	37,836	11,284	11,320	(36)	11,248
Cooperative Extension Service	19,801	5,905	6,331	(426)	5,479
Forestry Conservation Experiment Station	1,227	366	0		732
School for the deaf and Blind	5,657	1,687	1,538	149	1,836
Montana Arts Council	5,202	1,551	1,035	516	2,067
State Library	2,945	878	1,148	(270)	608
Advisory Council for Vocational Education	15,706	278	294	(16)	262
Historical Society	279	4,684	2,961	1,723	6,407
Board of Regents of Higher Education	175,346	52,294	58,621	11	94
FISH, WILDLIFE, AND PARKS, Department of	93,708	27,947	34,908	(6,327)	45,967
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	168,860	50,359	31,843	(6,961)	20,986
HIGHWAYS, Department of	14,384	7,290	3,156	18,516	68,875
STATE LANDS, Department of	26,252	7,829	8,042	1,134	5,424
NATURAL RESOURCES AND CONSERVATION, Department of	15,072	15,231	12,249	(213)	7,616
REVENUE, Department of	167,155	49,851	69,991	2,982	18,213
ADMINISTRATION, Department of	78,092	23,289	60,257	(20,140)	29,711
AGRICULTURE, Department of	20,893	6,231	60,257	(36,968)	(13,679)
BUSINESS REGULATION, Department of	7,095	2,116	5,914	317	6,548
INSTITUTIONS, Department of	32,047	9,557	2,517	(401)	1,715
Central Office	27,335	8,152	11,548	(1,991)	7,566
Boulder River School and Hospital	5,572	1,662	7,939	213	8,365
Children's Center	4,772	1,423	2,176	(120)	1,113
Center for the Aged	12,173	3,630	1,169	(514)	1,148
Eastmont Training Center	4,386	1,308	3,935	234	1,677
Galen State Hospital	8,123	2,423	1,379	(305)	3,325
Mountain View School	24,809	7,399	3,477	(71)	1,237
Pine Hills School	3,160	942	6,057	(1,054)	1,369
Montana State Prison	5,850	1,745	1,036	1,342	8,741
Swan River Youth Forest Camp	24,022	7,164	1,451	(94)	848
Veterans Home	33,941	10,122	8,868	294	2,039
Warm Springs State Hospital	12,397	3,697	3,698	(1)	3,696
Board of Pardons	11,939	3,561	3,504	57	3,618
COMMUNITY AFFAIRS, Department of	25,146	7,499	6,654	845	8,344
LABOR AND INDUSTRY, Department of	3,747	1,117	1,354	(237)	880
Labor Standards Division	3,424	1,021	1,114	(93)	928
Employment Security Division	17,348	5,174	5,485	(311)	4,863
Workers' Compensation Division	248,514	74,116	75,654	(1,538)	72,578
MILITARY AFFAIRS, Department of					
Adjutant General					
Disaster and Emergency Services					
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of					
SOCIAL & REHABILITATION SERVICES, Department of					
TOTAL	2,784,209	\$ 830,338	\$ 847,673	\$ (17,335)	\$ 813,003



## DEPARTMENT OF ADMINISTRATION-RECORDS MANAGEMENT

## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
Operational	\$191,811	\$175,056	\$ 16,755
Equipment	2,300	0	0
Central Administration	2,238	2,053	185
Total	<u>\$196,349</u>	<u>\$177,109</u>	<u>\$ 19,240</u>

The Records Management Program exists to implement the provisions of the "State Public Records Management Act" by providing centralized microfilming, storage, analysis, and retention scheduling of records of Executive Branch agencies of the State of Montana. Additionally, this program monitors filing and microfilm equipment acquisitions by state agencies and provides information on all facets of records management. The program is funded with a state General fund appropriation and monies received from direct billings. This section allocates the General fund costs; Part II provides for the direct billings.

Costs are allocated on the basis of dollars of service provided.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION DOLLARS OF SERVICE PROVIDED	AMOUNT	ROLL FORWARD		FIXED PER AGREEMENT FY 83
			ACTUAL FY 79	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 0	\$ 0	\$ 12	\$ (12)	\$ (12)
Fiscal Analysts	128	18	67	(49)	(31)
Legislative Council	369	52	450	(398)	(346)
House	0	0	4	(4)	(4)
JUDICIAL BRANCH, Judiciary	10,198	1,438	18,482	(17,044)	(15,606)
ELECTED OFFICIALS					
Governor's Office	235	33	25	8	41
Secretary of State	632	89	57	32	121
State Auditor	3,719	524	1,952	(1,428)	(904)
Superintendent of Public Instruction	1,055	149	620	(471)	(322)
Helena Vo-tech	1,135	160	0	160	320
JUSTICE					
Crime Control	186	26	13	13	39
Department of Justice	12,220	1,724	839	885	2,609
PUBLIC SERVICE REGULATION, Department of	199	28	12	16	44
EDUCATION					
Board of Public Education	0	0	10	(10)	(10)
Commissioner of Higher Education	8	1	5	(4)	(3)
University of Montana	96	14	217	(203)	(189)
Montana State University	991	140	494	(354)	(214)
Montana Coll Min Sc & Tech	2,825	398	0	398	796
Northern Montana College	407	57	0	57	114
Library Commission	0	0	600	(600)	(600)
Historical Society	7,824	1,103	3,588	(2,485)	(1,382)
FISH, WILDLIFE, AND PARKS, Department of	2,274	321	1,089	(168)	153
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	1,638	231	1,133	(902)	(671)
HIGHWAYS, Department of	1,385	195	332	(137)	58
STATE LANDS, Department of	36	5	0	5	10
LIVESTOCK, Department of	2,181	307	2,990	(2,683)	(2,376)
NATURAL RESOURCES AND CONSERVATION, Department of	11,552	1,629	3,175	(1,546)	83
REVENUE, Department of	4,845	683	4,440	(3,757)	(3,074)
ADMINISTRATION, Department of	19,119	2,695	8,160	(5,465)	(2,770)
AGRICULTURE, Department of	232	33	129	(96)	(63)
BUSINESS REGULATION, Department of	209	29	123	(94)	(65)





INSTITUTIONS, Department of	204	29	17	12	41
Boulder River School & Hospital	0	0	1,582	(1,582)	(1,582)
Children's Center	162	23	105	(82)	(59)
Montana State Prison	19	3	0	3	6
Swan River School	19	3	0	3	6
DEPARTMENT OF COMMUNITY AFFAIRS	123	17	0	17	34
LABOR AND INDUSTRY, Department of					
Labor Standards	698	98	227	(129)	(31)
Employment Security Division	2,769	390	268	122	512
Workers' Compensation Division	3,838	541	644	(103)	438
MILITARY AFFAIRS, Department of					
Adjutant General	0	0	4,047	(4,047)	(4,047)
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	571	80	0	80	160
SOCIAL & REHABILITATION SERVICES, Department of	26,062	3,674	800	2,874	6,548
TOTAL	\$120,163	\$16,940	\$56,108	\$ (39,168)	\$ (22,228)



COST ALLOCATION  
Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
Premiums Paid	\$206,903	\$ 0	\$206,903
Central Administration	<u>7,868</u>	<u>0</u>	<u>7,868</u>
Total	<u>\$214,771</u>	<u>\$ 0</u>	<u>\$214,771</u>

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties.

Allowable costs are allocated according to building insurable value.

Note: Beginning in fiscal year 1981, the State of Montana decreased the fire and casualty insurance premiums substantially by applying a \$100,000 deductible to the policy. Montana paid the fire and casualty premium for three years, but billed those state agencies which pay their own insurance for fiscal year 1981 only.

Total Premium Paid from General Fund  
(three years) \$447,808  
Fiscal Year 1981 Allocation (one-third) 149,269  
Add FY 81 Received from Agencies 57,634  
Total Premium, FY 1981 \$206,903

## MONTANA COST ALLOCATION PLAN

	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 82
	INSURABLE VALUE (\$000)	AMOUNT	ACTUAL FY 78	ADJUSTMENT	
<b>AGENCIES RECEIVING SERVICE</b>					
<b>LEGISLATIVE BRANCH</b>					
Legislative Auditor	\$ 662	\$ 254	\$ 448	\$ (194)	\$ 60
Legislative Fiscal Analyst	307	117	135	(18)	99
Legislative Council	890	343	648	(305)	38
Environmental Quality Council	59	23	0	23	46
JUDICIAL BRANCH, Judiciary	417	161	1,850	(1,689)	(1,528)
<b>ELECTED OFFICIALS</b>					
Governor's Office	1,490	574	1,028	(454)	120
Secretary of State	654	252	445	(193)	59
Commissioner of Campaign Finances	54	21	71	(50)	(29)
State Auditor	1,057	407	905	(498)	(91)
Superintendent of Public Instruction	1,311	505	1,090	(585)	(80)
JUSTICE, Department of	4,200	1,617	3,554	(1,937)	(320)
<b>EDUCATION</b>					
University of Montana	110,126	42,402	136,364	(93,962)	(51,560)
Montana State University	137,455	52,924	180,238	(127,314)	(74,390)
Montana Coll Min Sc & Tech	21,634	8,330	23,284	(14,954)	(6,624)
Eastern Montana College	34,528	13,294	46,672	(33,378)	(20,084)
Northern Montana College	21,964	8,457	29,713	(21,256)	(12,799)
Western Montana College	17,683	6,808	21,602	(14,794)	(7,986)
Agricultural Experiment Station	4,793	1,845	4,200	(2,355)	(510)
School for the Deaf and Blind	4,590	1,767	6,211	(4,444)	(2,677)
Historical Society	4,305	1,658	6,110	(4,452)	(2,794)
FISH, WILDLIFE, AND PARKS, Department of	6,317	2,432	1,502	930	3,362
HEALTH & ENVIRONMENTAL SCIENCE, Department of	4,066	1,566	2,705	(1,139)	427
HIGHWAYS, Department of	27,533	10,601	2,713	10,328	20,929
LIVESTOCK, Department of	1,040	400	1,130	(730)	(330)
NATURAL RESOURCES AND CONSERVATION, Department of	4,256	1,639	4,506	(2,907)	(1,268)
REVENUE, Department of	8,211	3,161	3,447	(2,286)	2,875
ADMINISTRATION, Department of	8,181	3,150	11,726	(8,576)	(5,426)





AGRICULTURE, Department of	1,139	439	1,288	(849)	(410)
INSTITUTIONS, Department of					
Central Office	782	301	0	301	602
Boulder River School & Hospital	14,909	5,740	19,671	(13,931)	(8,191)
Children's Center	0	0	4,911	(4,911)	(4,911)
Center for the Aged	3,993	1,537	5,268	(3,731)	(2,194)
Eastmont Training Center	2,459	947	1,573	(626)	321
Galen State Hospital	14,925	5,747	16,054	(10,307)	(4,560)
Mountain View School	2,902	1,117	2,765	(1,648)	(331)
Pine Hills School	7,056	2,717	8,326	(5,609)	(2,892)
Montana State Prison	17,651	6,796	20,364	(13,568)	(6,772)
Swan River Youth Forest Camp				(2,921)	(1,505)
Veterans' Home	910	350	4,337	(21,908)	(12,504)
Warm Springs State Hospital	3,678	1,416	31,312	463	926
COMMUNITY AFFAIRS, Department of	24,423	9,404			
LABOR AND INDUSTRY, Department of	1,202	463			
Employment Security Division					
MILITARY AFFAIRS, Department of	6,104	2,350	3,245	(895)	1,455
Adjutant General	9,404	3,621	12,096	(8,475)	(4,854)
SOCIAL & REHABILITATION SERVICES, Department of	2,407	927	3,369	(2,442)	(1,515)
OTHER	16,079	6,191	12,836	(6,645)	(454)
TOTAL	\$557,806	\$214,771	\$638,761	\$ (423,990)	\$ (209,219)



## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
Premiums Paid	\$1,636,480	\$ 0	\$1,636,480
Central Administration	8,189	0	8,189
Total	<u>\$1,644,669</u>	<u>0</u>	<u>\$1,644,669</u>

Comprehensive Liability Insurance Premiums: This is the cost to the state for comprehensive liability insurance.

Premiums are allocated according to premium amounts assigned each agency by the Insurance and Legal Division of the Department of Administration.

## MONTANA COST ALLOCATION PLAN

## AGENCIES RECEIVING SERVICE

## LEGISLATIVE BRANCH

Legislative Auditor  
Legislative Fiscal Analyst  
Legislative Council  
Environmental Quality Council  
Consumer Counsel  
JUDICIAL BRANCH, Judiciary  
ELECTED OFFICIALS  
Governor's Office  
Secretary of State  
Commissioner of Campaign Finances  
State Auditor  
Superintendent of Public Instruction

JUSTICE, Department of  
Department of Justice  
PUBLIC SERVICE REGULATION, Department of  
EDUCATION  
Board of Public Education  
Commissioner of Higher Education  
University of Montana  
Montana State University  
Montana Coll Min Sc & Tech  
Eastern Montana College  
Northern Montana College  
Western Montana College  
Agricultural Experiment Station  
Cooperative Extension Service  
School for the Deaf and Blind  
Montana Arts Council  
State Library  
Advisory Council for Vocational Education

HISTORICAL SOCIETY  
FISH, WILDLIFE, AND PARKS, Department of  
HEALTH & ENVIRONMENTAL SCIENCE, Department of  
HIGHWAYS, Department of  
STATE LANDS, Department of  
LIVESTOCK, Department of  
NATURAL RESOURCES AND CONSERVATION, Department of  
REVENUE, Department of  
ADMINISTRATION, Department of  
AGRICULTURE, Department of

	AMT. BILLED	PREMIUM AMOUNT	ACTUAL FY 79	ADJUSTMENT	FIXED PER AGREEMENT FY 83
	\$	\$	\$	\$	\$
Legislative Auditor	242	340	362	(22)	318
Legislative Fiscal Analyst	9	12	31	(19)	(7)
Legislative Council	85	120	156	(36)	84
Environmental Quality Council	72	102	125	(23)	79
Consumer Counsel	8	11	19	(8)	3
JUDICIAL BRANCH, Judiciary	743	1,047	1,192	(145)	902
ELECTED OFFICIALS					
Governor's Office	58	82	144	(62)	20
Secretary of State	65	92	181	(89)	3
Commissioner of Campaign Finances	18	25	0		50
State Auditor	5	7	144	(137)	(130)
Superintendent of Public Instruction	90	127	144	(17)	110
JUSTICE, Department of					
Department of Justice	29,040	40,940	71,092	(30,152)	10,788
PUBLIC SERVICE REGULATION, Department of	215	303	345	(42)	261
EDUCATION					
Board of Public Education	15	21	26	(5)	16
Commissioner of Higher Education	115	162	204	(42)	120
University of Montana	23,250	32,777	36,944	(4,167)	28,610
Montana State University	31,375	44,232	49,838	(5,606)	38,626
Montana Coll Min Sc & Tech	5,600	8,022	9,040	(1,018)	7,004
Eastern Montana College	5,900	8,318	9,379	(1,061)	7,257
Northern Montana College	2,650	3,736	4,222	(486)	3,250
Western Montana College	1,500	2,115	2,389	(274)	1,841
Agricultural Experiment Station	5,693	8,026	10,233	(2,207)	5,819
Cooperative Extension Service	5,083	7,166	9,052	(1,886)	5,280
School for the Deaf and Blind	1,403	1,978	2,823	(845)	1,133
Montana Arts Council	27	38	41	(3)	35
State Library	400	564	638	(74)	490
Advisory Council for Vocational Education	29	41	41	0	41
HISTORICAL SOCIETY	532	750	856	(106)	644
FISH, WILDLIFE, AND PARKS, Department of	35,028	49,381	39,602	9,779	59,160
HEALTH & ENVIRONMENTAL SCIENCE, Department of	23,147	23,147	26,771	(3,624)	19,523
HIGHWAYS, Department of	625,170	881,347	706,986	174,361	1,055,708
STATE LANDS, Department of	7,360	10,376	11,689	(1,313)	9,063
LIVESTOCK, Department of	110	155	175	(20)	135
NATURAL RESOURCES AND CONSERVATION, Department of	155,750	219,572	247,785	(28,213)	191,359
REVENUE, Department of	15,875	22,380	25,235	(2,855)	19,525
ADMINISTRATION, Department of	5,170	7,289	14,080	(6,791)	4,498
AGRICULTURE, Department of	2,667	3,760	4,840	(1,080)	2,680



BUSINESS REGULATION, Department of	1,100	1,551	1,722	(171)	1,380
INSTITUTIONS, Department of	936	1,320	7,325	(6,005)	(4,685)
Central Office	43,684	61,584	71,669	(10,085)	51,499
Boulder River School & Hospital	0	0	15,774	(174)	(174)
Children's Center	9,432	13,297	15,753	(2,456)	10,841
Center for the Aged	2,173	3,063	4,083	(1,020)	2,043
Eastmont Training Center	17,270	24,347	29,217	(4,870)	19,477
Galen State Hospital	3,452	4,867	5,676	(809)	4,058
Mountain View School	3,227	4,549	5,676	(1,127)	3,422
Pine Hills School	3,985	5,618	6,342	(724)	4,894
Montana State Prison	787	1,109	2,288	(1,179)	(70)
Swan River Youth Forest Camp	3,718	5,242	6,166	(924)	4,318
Veterans' Home	84,740	119,464	135,201	(15,737)	103,727
Warm Springs State Hospital	356	502	1,220	(718)	(216)
COMMUNITY AFFAIRS, Department of	0	0	279	(279)	(279)
LABOR AND INDUSTRY, Department of	4,860	6,851	5,497	1,354	8,205
Labor Standards Division	972	1,370	1,099	271	1,641
Employment Security Division	1,700	2,397	2,703	(306)	2,091
Workers' Compensation Division	1,843	2,598	2,083	515	3,113
MILITARY AFFAIRS, Department of	4,525	6,379	10,036	(3,657)	2,722
Adjutant General					
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of					
SOCIAL & REHABILITATION SERVICES, Department of					
TOTAL	\$1,166,621	\$1,644,669	\$1,601,033	\$ 43,636	\$1,688,305





## DEPARTMENT OF ADMINISTRATION - CONSULTING SERVICES BUREAU

## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable*
Operational	\$914,666	\$702,776	\$211,890
Central Administration	10,659	8,167	2,492
Total	\$925,325	\$710,943	\$214,382

The Consulting Services Bureau of the Information Systems Division (Formerly Management Systems) provides for the development and maintenance of: efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies.

\*In Fiscal Year 1981, 42% of the Consulting Services Bureau's work involved general SBAS-related duties; 58% of their work was attributable to specific agencies, as documented by time distribution sheets. The general SBAS-related costs were distributed according to the number of accounting transactions per agency; the remaining costs were allocated to agencies actually receiving service.

General SBAS-related Duties	\$ 90,242	(3,562 Hrs)
Secretary of State Study	1,368	( 54 Hrs)
Dept. of Administration - Various	43,753	(1,727 Hrs)
Historical Society Study	2,939	(116 Hrs)
Supreme Court Study	19,254	( 760 Hrs)
Dept. of Agriculture Study	16,341	( 645 Hrs)
Dept. of Revenue Study	16,696	( 659 Hrs)
Dept. of Community Affairs Study	6,739	( 266 Hrs)
Vo-Tech Studies		
Billings Vo-Tech	3,978	( 157 Hrs)
Butte Vo-Tech	1,317	( 52 Hrs)
Great Falls Vo-Tech	2,685	( 106 Hrs)
Helena Vo-Tech	3,319	( 131 Hrs)
Missoula Vo-Tech	5,751	( 227 Hrs)
TOTAL	\$214,382	(8,462 Hrs)

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 83
	TRANSACTIONS	AMOUNT		
LEGISLATIVE BRANCH				
Legislative Auditor	2,563	\$ 83	\$ (68)	\$ 15
Legislative Fiscal Analyst	967	31	(30)	1
Legislative Council	4,664	153	(95)	58
Senate	483	16	(8)	8
House	430	14	(14)	0
Environmental Quality Council	569	19	(34)	(15)
Consumer Counsel	604	20	(25)	(5)
JUDICIAL BRANCH, Judiciary	7,386	19,497	18,899	38,396
ELECTED OFFICIALS				
Governor's Office	7,787	256	(504)	(248)
Secretary of State	3,989	1,499	1,307	2,806
Commissioner of Campaign Finances	383	13	(16)	(3)
State Auditor	10,998	361	(930)	(569)
Superintendent of Public Instruction	71,523	2,349	(1,993)	356
Billings Vo-Tech	8,593	3,978	3,978	7,956
Butte Vo-Tech	2,879	1,317	0	2,634
Great Falls Vo-Tech	5,708	2,685	2,685	5,370
Helena Vo-Tech	7,169	3,319	3,319	6,638



# Montana Statewide Cost Allocation Plan

13

Missoula Vo-Tech	12,423	5,751	0	5,751	11,502
JUSTICE, Department of	14,205	1467	782	(315)	152
Crime Control Commission	43,138	1,417	2,209	(792)	625
Department of Justice	2,694	88	159	(71)	17
PUBLIC SERVICE REGULATION, Department of					
EDUCATION					
Board of Public Education	1,764	58	120	(62)	(4)
Commissioner of Higher Education	3,913	129	198	(69)	60
University of Montana	620,286	20,375	39,469	(19,094)	1,281
Montana State University	350,662	11,512	22,217	(10,705)	807
Montana Coll Min Sc & Tech	32,475	1,067	6,918	(582)	485
Eastern Montana College	104,404	3,429	2,182	(3,489)	(60)
Northern Montana College	41,782	1,372	2,105	(810)	562
Western Montana College	18,008	593	2,535	(457)	136
Agricultural Experiment Station	37,836	1,243	1,413	(1,292)	(49)
Cooperative Extension Service	19,801	650	40	(768)	(118)
Forestry Conservation Experimental Station	1,227	40	344	40	80
School for the Deaf and Blind	5,677	186	232	(158)	28
Montana Arts Council	5,202	171	257	(61)	110
State Library	2,905	97	66	(160)	(63)
Advisory Council for Vocational Education	15,933	31	663	(35)	(4)
Historical Society	15,706	3,455	16	2,792	6,247
Board of Regents of Higher Education	279	9	13,128	(7)	2
FISH, WILDLIFE, AND PARKS, Department of	175,346	5,760	7,817	(7,368)	(1,608)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	93,708	3,078	7,131	(4,739)	(1,661)
HIGHWAYS, Department of	168,860	5,947	707	(1,584)	3,963
STATE LANDS, Department of	14,384	472	1,801	(235)	237
LIVESTOCK, Department of	26,252	862	2,743	(939)	(77)
NATURAL RESOURCES AND CONSERVATION, Department of	51,072	1,678	15,674	(1,065)	613
REVENUE, Department of	167,155	22,187	13,494	6,513	28,700
ADMINISTRATION, Department of	78,092	46,318	1,324	32,824	79,142
AGRICULTURE, Department of	20,893	17,027	564	15,703	32,730
BUSINESS REGULATION, Department of	7,095	233	2,586	(331)	(98)
INSTITUTIONS, Department of					
Central Office	32,047	1,053	2,586	(1,533)	(480)
Boulder River School & Hospital *	27,335	898	1,778	(880)	18
Children's Center	22	0	28	(28)	(28)
Center for the Aged	5,572	183	487	(304)	52
Eastmont Training Center	4,772	157	262	(105)	(81)
Galen State Hospital	12,173	400	881	(481)	(21)
Mountain View School	4,386	114	309	(165)	(245)
Pine Hills School	8,123	267	779	(512)	273
Montana State Prison	24,809	815	1,357	(542)	(24)
Swan River Youth Forest Camp	3,160	104	325	(128)	59
Veterans' Home	5,850	192	1,986	(133)	(408)
Warm Springs State Hospital	24,022	789	52	(1,197)	(10)
Board of Pardons	640	21	2,189	5,665	13,519
COMMUNITY AFFAIRS, Department of	33,941	7,854	828	(421)	(14)
LABOR AND INDUSTRY, Department of	12,397	407	785	(393)	(1)
Labor Standards Division	11,939	392	1,490	(664)	162
Employment Security Division	25,146	826	303	(180)	(57)
Workers' Compensation Division			250	(138)	(26)
MILITARY AFFAIRS, Department of			1,228	(658)	(88)
Adjutant General	3,747	123	17,010	(8,847)	(684)
Disaster and Emergency Services	3,424	112			
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	17,348	570			
SOCIAL & REHABILITATION SERVICES, Department of	248,514	8,163			
TOTAL	2,784,209	\$214,382	\$189,834	\$24,548	\$238,930





## DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allocable	Allocable
Operational	\$ 1,187,791	\$ 386,021	\$801,770
Equipment	4,495	4,495	0
Local Assistance and Grants	10,016,056	10,016,056	0
Central Administration	13,842	4,534	9,308
Total	\$11,227,184	\$10,411,106	\$811,078

The Personnel Division exists to implement and administer the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide state government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

Cost are allocated on the basis of full time equivalent (FTE) employees.

## MONTANA COST ALLOCATION PLAN

	COST DISTRIBUTION		ROLL FORWARD		Fixed PER AGREEMENT FY 83
	F.T.E.	AMOUNT	ACTUAL FY 79	ADJUSTMENT	
AGENCIES RECEIVING SERVICE					
LEGISLATIVE BRANCH					
Legislative Auditor	50.00	\$ 2,771	\$ 2,679	\$ 92	\$ 2,863
Legislative Fiscal Analyst	14.00	776	482	294	1,070
Legislative Council	61.50	3,409	2,732	677	4,086
Senate	30.00	1,662	0	1,662	3,324
House	50.00	2,771	0	2,771	5,542
Environmental Quality Council	4.00	222	321	(99)	123
Consumer Counsel	4.00	222	160	62	284
JUDICIAL BRANCH, Judiciary	68.50	3,797	3,268	529	4,326
ELECTED OFFICIALS					
Governor's Office	68.79	3,813	4,232	(419)	3,394
Secretary of State	28.17	1,562	1,500	62	1,624
Commissioner of Campaign Finances	5.00	277	214	63	340
State Auditor	52.00	2,883	2,625	258	3,141
Superintendent of Public Instruction	167.10	9,263	8,893	370	9,633
JUSTICE, Department of					
Crime Control Commission	32.00	1,774	2,143	(369)	1,405
Department of Justice	515.68	28,586	27,911	675	29,261
PUBLIC SERVICE REGULATION, Department of	43.00	2,384	2,036	348	2,732
EDUCATION					
Board of Public Education	7.16	397	375	22	419
Commissioner of Higher Education	19.50	1,081	1,018	63	1,144
University of Montana	856.71	47,490	38,197	9,293	56,783
Montana State University	1,081.42	59,946	56,733	3,213	63,159
Montana Coll Min Sc & Tech	195.80	10,854	9,107	1,747	12,601
Eastern Montana College	304.08	16,856	16,286	570	17,426
Northern Montana College	148.86	8,252	8,089	163	8,415
Western Montana College	94.16	5,220	5,143	77	5,297
Agricultural Experiment Station	285.61	15,832	16,393	(561)	15,271
Cooperative Extension Service	127.87	7,088	6,589	499	7,587
Forestry Conservation Experimental Station	10.08	559	0	559	1,118
School for the Deaf and Blind	96.05	5,324	5,089	235	5,559
Montana Arts Council	4.00	222	214	8	230
State Library	26.50	1,469	1,286	183	1,652
Advisory Council for Vocational Education	2.00	111	107	4	115
Historical Society	43.66	2,420	1,714	706	3,126
FISH, WILDLIFE, AND PARKS, Department of	534.39	29,623	24,965	4,658	34,281



HEALTH AND ENVIRONMENTAL SCIENCE, Department of	318.68	17,665	15,536	2,129	19,794
HIGHWAYS, Department of	2,319.14	128,557	113,466	15,091	143,648
STATE LANDS, Department of	74.12	1,109	2,946	1,163	5,272
LIVESTOCK, Department of	138.12	7,656	7,656	8,401	8,401
NATURAL RESOURCES AND CONSERVATION, Department of	507.67	28,142	23,893	4,249	32,391
REVENUE, Department of	1,062.00	58,870	56,626	2,244	61,114
ADMINISTRATION, Department of	478.23	26,510	21,858	4,652	31,162
AGRICULTURE, Department of	91.97	5,098	4,125	973	6,071
BUSINESS REGULATION, Department of	53.50	2,966	2,839	127	3,093
INSTITUTIONS, Department of					
Central Office	197.00	10,920	9,268	1,652	12,572
Boulder River School & Hospital	484.26	26,844	27,643	(795)	26,045
Children's Center	0	0	4,268	(268)	(268)
Center for the Aged	99.93	5,539	4,929	610	6,149
Eastmont Training Center	91.50	5,072	1,714	3,358	8,430
Galen State Hospital	286.10	15,859	13,822	2,037	17,896
Mountain View School	68.38	3,790	3,911	(121)	3,669
Pine Hills School	130.63	7,241	6,322	919	8,160
Montana State Prison	290.25	16,089	16,661	(572)	15,517
Swan River Youth Forest Camp	26.58	1,473	1,500	(27)	1,446
Veterans' Home	67.33	3,732	2,625	1,107	4,839
Warm Springs State Hospital	527.95	29,266	34,447	(5,181)	24,085
Board of Pardons	4.00	222	161	61	283
COMMUNITY AFFAIRS, Department of	151.84	8,417	6,804	1,613	10,030
LABOR AND INDUSTRY, Department of					
Labor Standards Division	82.25	4,559	3,268	1,291	5,850
Employment Security Division	701.40	38,881	37,286	1,595	40,476
Workers' Compensation Division	165.00	9,146	8,464	682	9,828
MILITARY AFFAIRS, Department of					
Adjutant General	34.42	1,908	1,768	140	2,048
Disaster and Emergency Services	18.00	998	964	34	1,032
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	33.82	1,875	1,714	161	2,036
SOCIAL & REHABILITATION SERVICES, Department of	1,096.06	60,758	53,417	7,341	68,099
TOTAL	14,631.72	\$811,078	\$735,657	\$75,421	\$886,499



## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
Operational	\$1,069,989	\$706,408	\$363,581
Equipment	11,069	0	0
Central Administration	12,550	8,329	4,221
Total	<u>\$1,093,608</u>	<u>\$725,806</u>	<u>\$367,802</u>

The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD ACTUAL FY 79	ADJUSTMENT	FIXED PER AGREEMENT FY 83
	REQUISITIONS	AMOUNT			
LEGISLATIVE BRANCH					
Legislative Auditor	26	\$ 1,234	\$ 734	\$ 500	\$ 1,734
Legislative Fiscal Analyst	3	143	178	(35)	108
Legislative Council	22	1,045	1,001	44	1,089
Senate	6	285	89	196	481
House	7	333	111	222	555
Environmental Quality Council	1	48	111	(63)	(15)
Consumer Counsel	1	48	156	(108)	(60)
JUDICIAL BRANCH, Judiciary	25	1,188	623	565	1,753
ELECTED OFFICIALS					
Governor's Office	64	3,040	1,825	1,215	4,255
Secretary of State	28	1,330	668	662	1,992
Commissioner of Campaign Finances	7	333	289	44	377
State Auditor	34	1,615	1,179	436	2,051
Superintendent of Public Instruction	94	4,466	3,026	1,440	5,906
JUSTICE, Department of					
Crime Control Commission	17	808	846	(38)	770
Department of Justice	214	10,167	7,587	2,580	12,747
PUBLIC SERVICE REGULATION, Department of	33	1,568	623	945	2,513
EDUCATION					
Board of Public Education	11	523	623	(100)	423
Commissioner of Higher Education	17	808	445	363	1,171
University of Montana	643	30,547	15,375	15,172	45,719
Montana State University	971	46,130	34,755	11,375	57,505
Montana Coll Min Sc & Tech	274	13,017	7,432	5,585	18,602
Eastern Montana College	192	9,121	3,137	5,984	15,105
Northern Montana College	259	12,304	6,386	5,918	18,222
Western Montana College	53	2,518	2,314	204	2,722
Agricultural Experiment Station	268	12,732	12,705	27	12,759
Cooperative Extension Service	64	3,000	2,047	993	4,033
School for the Deaf and Blind	60	2,850	1,469	1,381	4,231
Montana Arts Council	5	238	134	104	342
State Library	8	380	356	24	404
Advisory Council for Vocational Education	5	238	67	171	409
Historical Society	30	1,425	1,046	379	1,804
FISH, WILDLIFE, AND PARKS, Department of	286	13,587	17,956	(4,369)	9,218
HEALTH & ENVIRONMENTAL SCIENCE, Department of	182	8,646	12,104	(3,458)	5,188
HIGHWAYS, Department of	807	38,338	39,917	(1,579)	36,759
STATE LANDS, Department of	25	1,188	1,469	(281)	907
LIVESTOCK, Department of	44	2,090	2,470	(380)	1,710
NATURAL RESOURCES AND CONSERVATION, Department of	235	11,164	12,015	(851)	10,313





REVENUE, Department of	473	22,471	11,103	11,368	33,839
ADMINISTRATION, Department of	585	21,792	11,615	16,177	43,969
AGRICULTURE, Department of	110	5,226	4,250	976	6,202
BUSINESS REGULATION, Department of	24	1,140	846	294	1,434
INSTITUTIONS, Department of					
Central Office	68	3,231	2,937	294	3,525
Boulder River School & Hospital	98	4,656	3,048	1,608	6,264
Center for the Aged	46	2,185	1,736	449	2,634
Eastmont Training Center	33	1,568	1,528	10	1,578
Galen State Hospital	93	4,418	2,737	1,681	6,099
Mountain View School	60	2,850	1,780	1,070	3,920
Pine Hills School	72	3,421	2,359	1,062	4,483
Montana State Prison	155	7,364	6,964	400	7,764
Svan River Youth Forest Camp	48	2,280	846	1,434	3,714
Veterans' Home	40	1,900	1,135	765	2,665
Warm Springs State Hospital	95	4,513	5,251	(738)	3,775
COMMUNITY AFFAIRS, Department of	74	3,516	1,825	1,691	5,207
LABOR AND INDUSTRY, Department of					
Labor Standards Division	14	665	1,602	(937)	(272)
Employment Security Division	262	13,397	8,010	5,387	18,784
Workers' Compensation Division	66	3,135	2,069	1,066	4,201
MILITARY AFFAIRS, Department of					
Adjutant General	27	1,283	1,558	(275)	1,008
Disaster and Emergency Services	8	380	378	2	382
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	64	3,040	2,448	592	3,632
SOCIAL & REHABILITATION SERVICES, Department of	186	8,836	7,423	1,413	10,249
TOTAL	7,742	\$367,802	\$276,746	\$91,056	\$458,858



## DEPARTMENT OF ADMINISTRATION - TREASURY DIVISION

## COST ALLOCATION

Actual Fiscal Year 1981

Operational	Total Cost	Not Allowable	Allowable
Equipment	\$ 195,985	\$ 93,763	\$102,222
Other	412	412	0
Central Administration	7,238,472	7,238,472	0
Total	2,284	1,093	1,191
	\$7,437,153	\$7,333,740	\$103,413

The Treasury Division has responsibility for the custody and accountability of all monies and securities with belonging to or held in trust by the State of Montana. In general terms, the Treasury Division provides agencies with banking services at the lowest possible cost. The primary service function, however, is the payment of agencies' warrants.

To determine allowable costs, an analysis was made of the various duties of each employee and the relationship these duties had to agency service.

Costs are allocated on the basis of the number of warrants issued for each agency.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 83
	WARRANTS	AMOUNT	ACTUAL FY 79	ADJUSTMENT	
LEGISLATIVE BRANCH					
Legislative Auditor	1,967	\$ 144	\$ 112	\$ 32	\$ 176
Legislative Fiscal Analyst	506	37	25	12	49
Legislative Council	2,733	201	146	55	256
Senate	2,019	148	124	24	172
House	3,442	253	216	37	290
Environmental Quality Council	210	15	19	(4)	11
Consumer Counsel	304	22	18	4	26
JUDICIAL BRANCH, Judiciary	3,758	276	212	64	340
ELECTED OFFICIALS					
Governor's Office	2,891	212	230	(18)	194
Secretary of State	1,930	142	88	54	196
Commissioner of Campaign Finances	163	12	9	3	15
State Auditor	4,618	339	347	(8)	331
Superintendent of Public Instruction	11,959	878	733	145	1,023
Billings Vo-Tech	2,305	169	0	169	338
Butte Vo-Tech	1,713	126	0	126	252
Great Falls Vo-Tech	2,024	149	0	149	298
Helena Vo-Tech	3,826	281	0	281	562
Missoula Vo-Tech	2,569	189	0	189	378
JUSTICE, Department of					
Crime Control Commission	1,313	96	140	(44)	52
Department of Justice	24,042	1,766	1,417	349	2,115
PUBLIC SERVICE REGULATION, Department of	2,117	155	118	37	192
EDUCATION					
Board of Public Education	586	43	38	5	48
Commissioner of Higher Education	1,336	98	73	25	123
University of Montana	25,935	1,905	1,047	858	2,763
Montana State University	47,598	3,496	2,545	951	4,447
Montana Coll Min Sc & Tech	13,826	1,016	709	307	1,323
Eastern Montana College	30,647	2,251	1,630	621	2,872
Northern Montana College	12,288	903	707	196	1,099
Western Montana College	10,182	748	565	183	931
Forestry Conservation Experimental Station	1	0	0	0	0
School for the Deaf and Blind	4,172	306	234	72	378



Montana Arts Council	830	61	50	11	72
State Library	1,682	124	136	(12)	112
Advisory Council for Vocational Education	247	18	15	3	21
Historical Society	3, 101	228	146	82	310
Board of Regents of Higher Education	64,784	4,758	4,207	2	8
FISH, WILDLIFE, AND PARKS, Department of	17,872	1,313	1,131	551	5,309
HEALTH & ENVIRONMENTAL SCIENCE, Department of	89,352	6,563	5,204	182	1,495
HIGHWAYS, Department of	3,599	264	186	78	7,922
STATE LANDS, Department of	6,542	481	392	89	342
LIVESTOCK, Department of	22,608	1,661	1,190	471	570
NATURAL RESOURCES AND CONSERVATION, Department of	29,463	29,046	14,279	14,767	2,132
REVENUE, Department of	179,669	13,197	9,680	3,517	43,813
ADMINISTRATION, Department of	5,341	392	325	67	16,714
AGRICULTURE, Department of	2,479	182	163	19	16,459
BUSINESS REGULATION, Department of					201
INSTITUTIONS, Department of					
Central Office	11,487	844	727	117	961
Boulder River School & Hospital	15,288	1,123	1,000	123	1,246
Children's Center	0	0	8	(8)	(8)
Center for the Aged	4,161	306	245	61	367
Eastmont Training Center	3,219	236	94	142	378
Galen State Hospital	8,452	621	486	135	756
Mountain View School	2,746	202	177	25	227
Pine Hills School	4,542	334	296	38	372
Montana State Prison	9,682	711	651	60	711
Swan River Youth Forest Camp	1,373	101	89	12	113
Veterans' Home	2,333	171	118	53	224
Warm Springs State Hospital	18,334	1,347	1,312	35	1,382
Board of Pardons	114	8	6	2	10
COMMUNITY AFFAIRS, Department of	18,345	1,347	888	459	1,806
LABOR AND INDUSTRY, Department of					
Labor Standards Division	4,427	325	277	48	373
Employment Security Division	21,343	1,568	1,243	325	1,893
Workers' Compensation Division	45,368	3,332	2,335	997	4,329
MILITARY AFFAIRS, Department of					
Adjutant General	2,987	219	366	(147)	72
Disaster and Emergency Services*	1,717	126	87	39	165
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	2,637	194	173	21	215
SOCIAL & REHABILITATION SERVICES, Department of	212,771	15,628	11,537	4,091	19,719
TOTAL	1,407,954	\$103,413	\$70,725	\$32,688	\$136,101





## STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION  
Actual Fiscal Year 1981

	Total Cost	Not Allowable	Allowable
	\$580,296	\$ 0	\$580,296
Operational (Including Central Payroll)	26,469	0	26,469
Payroll Service fee	4,350	0	0
Equipment	85,288	0	85,288
Central Administration*	\$696,403	\$4,350	\$692,053
Total			

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. Also, the Office of the State Auditor operates the Central Payroll System.

Costs are allocated on the basis of the number of warrants issued for each agency.

\*The Central Administration Program provides for the administrative functions within the State Auditor's Office. Operating costs of the program are prorated based on operating costs of each program within the Office.

## MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 83
	WARRANTS	AMOUNT	ACTUAL FY 79	ADJUSTMENT	
LEGISLATIVE BRANCH		\$	\$	\$	\$
Legislative Auditor	1,967	966	867	99	1,065
Legislative Fiscal Analyst	506	248		58	306
Legislative Council	2,733	1,343	1,133		1,553
Senate	2,019	992	961	31	1,023
House	3,442	1,692	1,675	17	1,709
Environmental Quality Council	210	103		(43)	
Consumer Council	304	149	146		161
JUDICIAL BRANCH, Judiciary	3,758	1,847	137	12	2,053
			1,641		
ELECTED OFFICIALS					
Governor's Office	2,891	1,421	1,777	(356)	1,065
Secretary of State	1,930	949	682	267	1,216
Commissioner of Campaign Finances	163	80	70		90
State Auditor	4,618	2,270	2,684	(414)	1,856
Superintendent of Public Instruction	11,959	5,878	5,676	202	6,080
Billings Vo-Tech.	2,305	1,133		1,133	2,266
Butte Vo-Tech	1,713	842	0	842	1,684
Great Falls Vo-Tech	2,024	995	0	995	1,990
Helena Vo-Tech	3,826	1,881	0	1,881	3,762
Missoula Vo-Tech	2,569	1,263	0	1,263	2,526
JUSTICE, Department of					
Crime Control Commission	1,313	645	1,081	(436)	209
Department of Justice	24,042	11,817	10,963	854	12,671
PUBLIC SERVICE REGULATION, Department of	2,117	1,041	911	130	1,171
EDUCATION					
Board of Public Education	586	288	294	(6)	282
Commissioner of Higher Education	1,336	657	568	89	746
University of Montana	25,935	12,748	8,100	4,648	17,396
Montana State University	47,598	23,396	19,699	3,697	27,093
Montana Coll Min Sc & Tech	13,826	6,796	5,484	1,312	8,108
Eastern Montana College	30,647	15,064	12,611	2,453	17,517
Northern Montana College	12,288	6,040	5,472	568	6,608
Western Montana College	10,182	5,005	4,371	634	5,639
Cooperative Extension Service	0	0	1	(1)	(1)
Forestry Conservation Experimental Station	0	0	0	0	0
School for the Deaf and Blind	4,172	2,051	1,814	237	2,288



Montana Arts Council	408	386	22	430
State Library	830	1,055	(228)	599
Advisory Council for Vocational Education	1,682	827	6	127
Historical Society	247	115	391	1,915
Board of Regents of Higher Education	3,101	1,133	12	51
FISH, WILDLIFE, AND PARKS, Department of	79	27	(712)	31,131
HEALTH & ENVIRONMENTAL SCIENCE, Department of	64,784	32,555	35	8,820
HIGHWAYS, Department of	17,872	8,750	3,642	47,561
STATE LANDS, Department of	89,352	40,277	332	2,101
LIVESTOCK, Department of	3,599	1,437	186	3,402
NATURAL RESOURCES AND CONSERVATION, Department of	6,542	3,030	1,905	13,018
REVENUE, Department of	22,608	9,208	83,873	278,255
ADMINISTRATION, Department of	395,463	110,509	13,397	101,710
AGRICULTURE, Department of	179,669	74,916	107	2,732
BUSINESS REGULATION, Department of	5,341	2,518	(45)	1,174
INSTITUTIONS, Department of	2,479	1,264		
Central Office	11,487	5,624	22	5,668
Boulder River School & Hospital	15,288	7,738	(223)	7,292
Children's Center	0	62	(62)	(62)
Center for the Aged	4,161	1,896	146	2,194
Eastmont Training Center	3,219	730	852	2,434
Galen State Hospital	8,452	3,764	390	4,944
Mountain View School	2,746	1,367	(17)	1,333
Pine Hills School	4,542	2,291	(58)	2,175
Montana State Prison	9,682	5,040	(281)	4,478
Swan River Youth Forest Camp	1,373	686	(11)	664
Veterans' Home	2,333	917	230	1,377
Warm Springs State Hospital	18,334	10,155	(1,143)	7,869
Board of Pardons	114	47	9	65
COMMUNITY AFFAIRS, Department of	18,345	6,876	2,141	11,158
LABOR AND INDUSTRY, Department of				
Labor Standards Division	4,427	2,147	29	2,205
Employment Security Division	21,343	9,622	869	11,360
Workers' Compensation Division	45,368	18,072	4,228	26,528
MILITARY AFFAIRS, Department of				
Adjutant General	2,987	2,835	(1,367)	101
Disaster and Emergency Services	1,717	671	173	1,017
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	2,637	1,341	(45)	1,251
SOCIAL & REHABILITATION SERVICES, Department of	212,771	89,290	15,294	119,878
TOTAL	1,407,954	\$547,359	\$144,694	\$836,717



## OFFICE OF BUDGET AND PROGRAM PLANNING - BUDGET AND PROGRAM PLANNING

## COST ALLOCATION

Actual Fiscal Year 1981

	Total Cost	Not Allowable*	Allowable
Operational	\$718,600	\$464,216	\$254,384
Equipment	11,821	11,821	0
Total	\$730,421	\$476,037	\$254,384

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the state budget; the development and evaluation of alternative program plans for the provision of state government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations and monitors policies in areas of functions between departments, the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also provides centralized services support for all programs of the Governor's Office, prepares and monitors estimates of revenues, houses the State Clearinghouse provided for in the Office of Management and Budget Circular A-95, establishes guidelines and priorities for data processing services and approves the procurement of data processing equipment for Montana state government.

Allowable costs were determined by the amount of Budget Office time (40%) spent on assisting agencies in preparing and presenting budget requests. A study is currently being conducted to determine actual hours spent in this effort.

Costs are allocated on the basis of actual agency operating budgets for personal services, operational costs, and equipment.

\*Non-allowable funds consist of federal funds expended, agency indirect costs, State Clearinghouse costs, and 60% of the remaining operation expenses.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION COST (MILLIONS)	AMOUNT	ROLL FORWARD		FIXED PER AGREEMENT FY 83
			ACTUAL FY 79	ADJUSTMENT	
LEGISLATIVE BRANCH	\$ 1.4	\$ 568	\$ 678	\$ (110)	\$ 458
Legislative Auditor	.4	162	145	17	179
Legislative Fiscal Analyst	2.0	811	823	(12)	799
Legislative Council	.8	325	387	(62)	263
Senate	1.4	568	581	(13)	555
House	.1	41	48	(7)	34
Environmental Quality Council	.4	162	145	17	179
Consumer Counsel	2.7	1,095	1,114	(19)	1,076
JUDICIAL BRANCH, Judiciary	2.8	1,136	1,162	(26)	1,110
ELECTED OFFICIALS	.7	284	291	(7)	277
Governor's Office	1.4	568	48	(1)	34
Secretary of State	1.4	568	533	35	603
Commissioner of Campaign Finances	5.1	2,069	2,034	35	2,104
State Auditor	.7	284	387	(103)	181
Superintendent of Public Instruction	13.9	5,639	5,667	(28)	5,611
JUSTICE, Department of	1.3	527	387	140	667
Crime Control Commission					
Department of Justice					
PUBLIC SERVICE REGULATION, Department of					
EDUCATION					
Board of Public Education	.2	81	97	(16)	65
Commissioner of Higher Education	.8	325	484	(159)	166
University of Montana	49.4	20,042	20,729	(687)	19,355
Montana State University	71.9	29,171	26,205	2,966	32,137
Montana Coll Min Sc & Tech	9.5	3,854	3,197	657	4,511
Eastern Montana College	16.0	6,491	6,490	1	6,492
Northern Montana College	7.7	3,124	2,712	412	3,536





Western Montana College	4.4	1,785	1,550	235	2,020
Agricultural Experiment Station	7.1	2,881	3,148	(267)	2,614
Cooperative Extension Service	3.9	1,582	1,647	(65)	1,517
Forestry Conservation Experimental Station	.3	122	0	122	244
School for the Deaf and Blind	2.0	811	775	36	847
Montana Arts Council	.3	122	97	25	147
State Library	.6	243	291	(48)	195
Advisory Council for Vocational Education	.1	41	48	(7)	34
Historical Society	1.3	527	581	(54)	473
FISH, WILDLIFE, AND PARKS, Department of	15.2	6,167	6,199	(32)	6,135
HEALTH & ENVIRONMENTAL SCIENCE, Department of	13.1	5,315	5,570	(255)	5,060
HIGHWAYS, Department of	197.6	80,170	63,495	16,675	96,845
STATE LANDS, Department of	2.3	933	726	207	1,140
LIVESTOCK, Department of	3.4	1,379	1,308	71	1,450
NATURAL RESOURCES AND CONSERVATION, Department of	12.8	5,193	4,940	253	5,446
REVENUE, Department of	49.3	20,002	23,537	(3,585)	16,417
ADMINISTRATION, Department of	20.1	8,155	8,234	(79)	8,076
AGRICULTURE, Department of	2.6	1,055	1,066	(11)	1,044
BUSINESS REGULATION, Department of	1.3	527	533	(6)	521
INSTITUTIONS, Department of	5.1	2,070	2,083	(13)	2,057
Central Office School & Hospital	8.7	3,530	3,923	(393)	3,137
Boulder River School & Hospital	0	0	48	(48)	702
Children's Center	1.7	690	678	12	894
Center for the Aged	1.4	568	242	326	894
Eastmont Training Center	5.3	2,150	1,937	213	2,363
Galen State Hospital	1.4	568	581	(13)	555
Mountain View School	2.5	1,014	1,259	(245)	769
Pine Hills School	8.0	3,246	3,729	(483)	2,763
Montana State Prison	.7	284	291	(7)	277
Swan River Youth Forest Camp	1.2	487	387	100	587
Veterans' Home	11.5	4,666	5,279	(613)	4,053
Warm Springs State Hospital	.1	41	48	(7)	34
Board of Pardons	5.3	2,150	1,937	213	2,363
COMMUNITY AFFAIRS, Department of	2.2	893	920	(27)	866
LABOR AND INDUSTRY, Department of	14.1	5,721	5,715	6	5,727
Labor Standards Division	4.5	1,826	1,647	179	2,005
Employment Security Division					
Workers' Compensation Division					
MILITARY AFFAIRS, Department of	1.1	446	1,114	(668)	(222)
Adjutant General	.4	162	194	(32)	130
Disaster and Emergency Services	1.0	406	436	(30)	376
PROFESSIONAL & OCCUPATIONAL LICENSING, Department of	22.4	9,088	9,202	(114)	8,974
SOCIAL & REHABILITATION SERVICES, Department of					
TOTAL	\$627.0	\$254,384	\$239,789	\$14,595	\$268,979



## Montana Statewide Cost Allocation Plan

## OFFICE OF BUDGET AND PROGRAM PLANNING - STATE CLEARINGHOUSE

## COST ALLOCATION

Actual Fiscal Year 1981

Total Cost	Not Allowable	Allowable
\$26,080	\$19,890	\$6,990

## Operational

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of project applications originating in each agency.

## MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 83
	NO OF REVIEWS	AMOUNT	ACTUAL FY 79	ADJUSTMENT	
<b>ELECTED OFFICIALS</b>					
Governor's Office	1	\$ 44	\$ 81	\$ (37)	\$ 7
Justice, Department of	0	0	41	(41)	(41)
Crime Control Commission	1	44	0	44	88
Department of Justice					
<b>EDUCATION</b>					
Board of Public Education	1	44	41	3	47
Commissioner of Higher Education	0	0	81	(81)	(81)
University of Montana	2	87	41	46	133
Montana State University	1	44	41	47	47
Montana Coll Min Sc & Tech	0	0	81	(81)	(81)
Eastern Montana College	1	44	0	44	88
Northern Montana College	1	44	44	44	88
Montana Arts Council	0	0	41	(41)	(41)
State Library	2	87	122	(35)	52
Historical Society	10	437	81	356	793
FISH, WILDLIFE, AND PARKS, Department of	9	393	1,217	(824)	(431)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	31	1,354	811	543	1,897
HIGHWAYS, Department of	2	87	4,989	(4,902)	(4,815)
STATE LANDS, Department of	5	218	0	218	436
NATURAL RESOURCES AND CONSERVATION, Department of	24	1,049	690	359	1,408
AGRICULTURE, Department of	4	175	41	134	309
INSTITUTIONS, Department of					
Central Office	8	350	203	147	497
Veterans' Home	1	44	0	44	88
COMMUNITY AFFAIRS, Department of	12	524	446	78	602
LABOR AND INDUSTRY, Department of					
Labor Standards Division	4	175	0	175	350
Employment Security Division	2	87	203	(116)	(29)
Workers' Compensation Division	3	130	0	130	260
<b>MILITARY AFFAIRS, Department of</b>					
Adjutant General	1	44	0	44	88
Disaster and Emergency Services	0	0	81	(81)	(81)
SOCIAL & REHABILITATION SERVICES, Department of	34	1,485	1,377	108	1,593
<b>TOTAL</b>	160	\$6,990	\$10,709	\$(3,719)	\$3,271



COMMISSIONER OF HIGHER EDUCATION - RESEARCH PROGRAM

COST ALLOCATION

Actual Fiscal Year 1981

	<u>Total Cost</u>	<u>Not Allowable</u>	<u>Allowable</u>
Operational	\$583,967	\$65,239	\$518,728
Equipment	13,867	0	0
Total	<u>\$597,834</u>	<u>\$65,239</u>	<u>\$518,728</u>

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the salary of the Community College Coordinator are reflected as not allowable.

It has been determined that \$155,442 of the Commissioner's Office costs benefit research activities and \$456,534 benefit non-research activities. The research allocation is shown in the summary table; the University research allocation table on page 27 of this plan represents the total allowable costs associated with University research activity.

Costs are allocated on the basis of operating cost of each unit.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST (MILLIONS)	COST DISTRIBUTION		ACTUAL FY 79	ROLL FORWARD ADJUSTMENT		FIXED PER AGREEMENT FY 83
			AMOUNT				
University of Montana	\$ 49.1		\$162,327	\$134,263	\$28,064		\$190,391
Montana State University	58.1		192,081	173,818	18,263		210,344
Montana Coll Min Sc & Tech	9.9		32,731	21,002	11,729		44,460
Eastern Montana College	17.4		57,526	41,019	16,507		74,033
Northern Montana College	6.6		21,822	17,117	4,705		26,527
Western Montana College	4.3		14,218	9,938	4,280		18,498
Agricultural Experiment Station	7.3		24,136	18,694	5,442		29,578
Cooperative Extension Service	3.9		12,895	9,629	3,266		15,442
Forestry Experiment Station	.3		992	0	992		1,984
TOTAL	\$156.9		\$518,728	\$425,480	\$93,248		\$611,976

	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	\$ 35,570	\$154,821	\$190,391
Montana State University	62,451	147,893	210,344
Montana Coll Min Sc & Tech	13,966	30,494	44,460
Eastern Montana College	5,645	68,388	74,033
Northern Montana College	0	26,527	26,527
Western Montana College	0	18,498	18,498
Agricultural Experiment Station	36,150	(6,572)	29,578
Cooperative Extension Service	15,442	16,161	31,603
Forestry Experiment Station	1,660	324	1,984
TOTAL	\$155,442	\$456,534	\$611,976





MONTANA COST ALLOCATION PLAN  
SUMMARY

AGENCIES RECEIVING SERVICE	ACCOUNTING	RECORDS MANAGEMENT	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 855	\$ (12)	\$ 60	\$ 318	\$ 15
Legislative Fiscal Analyst	305	(31)	99	(7)	1
Legislative Council	1,677	(346)	38	84	58
Senate	179	0	0	0	8
House	129	(4)	0	0	0
Environmental Quality Council	102	0	46	79	(15)
Consumer Counsel	157	0	0	3	(5)
JUDICIAL BRANCH, Judiciary	1,737	(15,606)	(1,528)	902	38,396
ELECTED OFFICIALS					
Governor's Office	1,252	41	120	20	(248)
Secretary of State	1,523	121	59	3	2,806
Commissioner of Campaign Finances	97	0	(29)	50	(3)
State Auditor	794	(904)	(91)	(130)	(569)
Superintendent of Public Instruction	23,272	(322)	(80)	110	356
Billings Vo-Tech	5,126	0	0	0	7,956
Butte Vo-Tech	1,718	0	0	0	2,634
Great Falls Vo-Tech	3,458	0	0	0	5,370
Helena Vo-Tech	4,276	320	0	0	6,638
Missoula Vo-Tech	7,410	0	0	0	11,502
JUSTICE, Department of					
Crime Control Commission	4,978	39	0	0	152
Department of Justice	15,867	2,609	(320)	10,788	625
PUBLIC SERVICE REGULATION, Department of	896	44	0	261	17
EDUCATION					
Board of Public Education	517	(10)	0	16	(4)
Commissioner of Higher Education	1,464	(3)	0	120	60
University of Montana	193,736	(189)	(51,560)	28,610	1,281
Montana State University	109,832	(214)	(74,390)	38,626	807
Montana Coll Min Sc & Tech	12,008	796	(6,624)	7,004	485
Eastern Montana College	31,383	0	(20,084)	7,257	(60)
Northern Montana College	14,886	114	(12,799)	3,250	562
Western Montana College	6,075	0	(7,986)	1,841	136
Agricultural Experiment Station	11,248	0	(510)	5,819	(49)
Cooperative Extension Service	5,479	0	0	5,280	(118)
Forestry Conservation Experimental Station	732	0	0	0	80
School for the Deaf and Blind	1,836	0	(2,677)	1,133	28
Montana Arts Council	2,067	0	0	35	110
State Library	608	(600)	0	490	(63)
Advisory Council for Vocational Education	262	0	0	41	(4)
Historical Society	6,407	(1,382)	(2,794)	644	6,247
Board of Regents of Higher Education	94	0	0	0	2
FISH, WILDLIFE, AND PARKS, Department of	45,967	153	3,362	59,160	(1,608)
HEALTH & ENVIRONMENTAL SCIENCE, Dept. of	20,986	(671)	427	19,523	(1,661)
HIGHWAYS, Department of	68,875	58	20,929	1,055,708	3,963
STATE LANDS, Department of	5,424	10	0	9,063	237
LIVESTOCK, Department of	7,616	(2,376)	(330)	135	(77)
NATURAL RESOURCES & CONS., Dept. of	18,213	83	(1,268)	191,359	613
REVENUE, Department of	29,711	(3,074)	2,875	19,525	28,700
ADMINISTRATION, Department of	(13,679)	(2,770)	(5,426)	498	79,142
AGRICULTURE, Department of	6,548	(63)	(410)	2,680	32,730
BUSINESS REGULATION, Department of	1,715	(65)	0	1,380	(98)
INSTITUTIONS, Department of					
Central Office	7,566	41	602	(4,685)	(480)
Boulder River School & Hospital	8,365	(1,582)	(8,191)	51,499	18
Children's Center	(113)	(59)	(4,911)	(174)	(28)
Center for the Aged	1,148	0	(2,194)	10,841	(121)
Eastmont Training Center	1,677	0	321	2,043	52
Galen State Hospital	3,325	0	(4,560)	19,477	(81)
Mountain View School	1,237	0	(531)	4,058	(21)
Pine Hills School	1,369	0	(2,892)	3,422	(245)
Montana State Prison	8,741	6	(6,772)	4,894	273
Swan River Youth Forest Camp	848	6	(749)	(70)	(24)
Veterans' Home	2,039	0	(1,505)	4,318	59
Warm Springs State Hospital	5,460	0	(12,504)	103,727	(408)
Board of Pardons	148	0	0	0	(10)
COMMUNITY AFFAIRS, Department of	10,468	34	926	(216)	13,519
LABOR AND INDUSTRY, Department of					
Labor Standards Division	3,696	(31)	0	(279)	(14)
Employment Security Division	3,618	512	1,455	8,205	(1)
Workers' Compensation Division	8,344	438	0	1,641	162
MILITARY AFFAIRS, Department of					
Adjutant General	880	(4,047)	(4,854)	2,091	(57)
Disaster and Emergency Services	928	0	0	0	(26)
PROF & OCCUP LICEN, Dept. of	4,863	160	0	3,113	(88)
SOCIAL & REHABILITATION SERVICES, Dept. of	72,578	6,548	(1,515)	2,722	(684)
OTHER	0	0	(454)	0	0
TOTAL	\$813,003	\$ (22,228)	\$ (209,219)	\$ 1,688,305	\$ 238,930



PERSONNEL DIVISION	PURCHASING DIVISION	TREASURY DIVISION	STATE AUDITOR	BUDGET & PROGRAM PLANNING	STATE CLEARING- HOUSE	COMM HIGHER ED RESEARCH	TOTAL
\$ 2,863	\$ 1,734	\$ 176	\$ 1,065	\$ 458	\$ 0	\$ 0	\$ 7,532
1,070	108	49	306	179	0	0	2,079
4,086	1,089	256	1,553	799	0	0	9,294
3,324	481	172	1,023	263	0	0	5,450
5,542	555	290	1,709	555	0	0	8,776
123	(15)	11	60	34	0	0	425
284	(60)	26	161	179	0	0	745
4,326	1,753	340	2,053	1,076	0	0	33,449
3,394	4,255	194	1,065	1,110	7	0	11,210
1,624	1,992	196	1,216	277	0	0	9,817
340	377	15	90	34	0	0	971
3,141	2,051	331	1,856	603	0	0	7,082
9,633	5,906	1,023	6,080	2,104	0	0	48,082
0	0	338	2,266	0	0	0	15,686
0	0	252	1,684	0	0	0	6,288
0	0	298	1,990	0	0	0	11,116
0	0	562	3,762	0	0	0	15,558
0	0	378	2,526	0	0	0	21,816
1,405	770	52	209	181	(41)	0	7,745
29,261	12,747	2,115	12,671	5,611	88	0	92,062
2,732	2,513	192	1,171	667	0	0	8,493
419	423	48	282	65	47	0	1,803
1,144	1,171	123	746	166	(81)	0	4,910
56,783	45,719	2,763	17,396	19,355	133	35,570	349,597
63,159	57,505	4,447	27,093	32,137	47	62,451	321,500
12,601	18,602	1,323	8,108	4,511	(81)	13,966	72,699
17,426	15,105	2,872	17,517	6,492	88	5,645	83,641
8,415	18,222	1,099	6,608	3,536	88	0	43,981
5,297	2,722	931	5,639	2,020	0	0	16,675
15,271	12,759	0	0	2,614	0	36,150	83,302
7,587	4,033	0	(1)	1,517	0	0	23,777
1,118	0	0	0	244	0	1,660	3,834
5,559	4,231	378	2,288	847	0	0	13,623
230	342	72	430	147	(41)	0	3,392
1,652	404	112	599	195	52	0	3,449
115	409	21	127	34	0	0	1,005
3,126	1,804	310	1,915	473	793	0	17,543
0	0	8	51	0	0	0	155
34,281	9,218	5,309	31,131	6,135	(431)	0	192,677
19,794	5,188	1,495	8,820	5,060	1,897	0	80,858
143,648	36,759	7,922	47,561	96,845	(4,815)	0	1,477,453
5,272	907	342	2,101	1,140	436	0	24,932
8,401	1,710	570	3,402	1,450	0	0	20,501
32,391	10,313	2,132	13,018	5,446	1,408	0	273,708
61,114	33,839	43,813	278,255	16,417	0	0	511,175
31,162	43,969	16,714	101,710	8,076	0	0	259,396
6,071	6,202	459	2,732	1,044	309	0	58,302
3,093	1,434	201	1,174	521	0	0	9,355
12,572	3,525	961	5,668	2,057	497	0	28,324
26,045	6,264	1,246	7,292	3,137	0	0	94,093
(268)	0	(8)	(62)	(48)	0	0	(5,671)
6,149	2,634	367	2,194	702	0	0	21,720
8,430	1,578	378	2,434	894	0	0	17,807
17,896	6,099	756	4,544	2,363	0	0	49,819
3,669	3,920	227	1,333	555	0	0	14,447
8,160	4,483	372	2,175	769	0	0	17,613
15,517	7,764	771	4,478	2,763	0	0	38,435
1,446	3,714	113	664	277	0	0	6,225
4,839	2,665	224	1,377	587	88	0	14,691
24,085	3,775	1,382	7,869	4,053	0	0	137,439
283	0	10	65	34	0	0	530
10,030	5,207	1,806	11,158	2,363	602	0	55,897
5,850	(272)	373	2,205	866	350	0	12,744
40,476	18,784	1,893	11,360	5,727	(29)	0	92,000
9,828	4,201	4,329	26,528	2,005	260	0	57,736
2,048	1,008	72	101	(222)	88	0	(2,892)
1,032	382	165	1,017	130	(81)	0	3,547
2,036	3,632	215	1,251	376	0	0	15,558
68,099	10,249	19,719	119,878	8,974	1,593	0	308,161
0	0	0	0	0	0	0	(454)
\$886,499	\$458,858	\$136,101	\$836,747	\$268,979	\$3,271	\$155,442	\$5,254,688



## STATEWIDE COST ALLOCATION PLAN

APPENDIX

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## STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

## DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Division and the Information Systems Division of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.





Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1983 must be reduced for indirect cost recovery purposes as follows: data entry - .5%; computer processing - 7.2%; disk storage - 1.5%.

#### DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

#### DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. This division performs those functions previously handled through the General Services Division's Reproduction Bureau. These services include duplicating, quick copy services, and photocopy services. In addition to these previous functions, the Publications and Graphics Division performs new services for state agencies: graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination.





#### DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming and outgoing postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

#### DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network (STS) System are adjusted frequently to reflect actual cost.

#### DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

#### DEPARTMENT OF ADMINISTRATION - Central Stores

The Central Stores Bureau of the Department of Administration was initiated on June 1, 1980, to allow state agencies to order office supplies, continuous forms, and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis without General Fund support and directly bills the user agencies according to pre-established catalog prices.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the accounting department in ensuring the integrity of the financial data.

2. The second part of the document outlines the various methods used to collect and analyze financial data, including the use of statistical techniques and the application of mathematical models to predict future trends.

3. The third part of the document describes the various ways in which the accounting department can provide valuable insights into the company's financial performance, including the use of financial ratios and the analysis of trends over time.

4. The fourth part of the document discusses the various ways in which the accounting department can help the company to manage its financial risks, including the use of hedging strategies and the implementation of internal controls.

5. The fifth part of the document describes the various ways in which the accounting department can help the company to improve its financial performance, including the use of cost accounting and the implementation of budgeting systems.

6. The sixth part of the document discusses the various ways in which the accounting department can help the company to comply with financial regulations, including the use of tax planning and the implementation of financial reporting standards.

#### DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a system whereby employees who become superannuated or incapacitated may, without hardship or prejudice, be replaced by more capable employees, and to that end, provide a retirement system consisting of retirement compensation and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.32% of each employee's gross salary.

PERS also administers specialized retirement programs for Game Wardens (7.15%), Judges (6%), Highway Patrol (16.57%), and Volunteer Firemen of unincorporated areas. Each agency benefiting from these programs is also billed directly for participation.

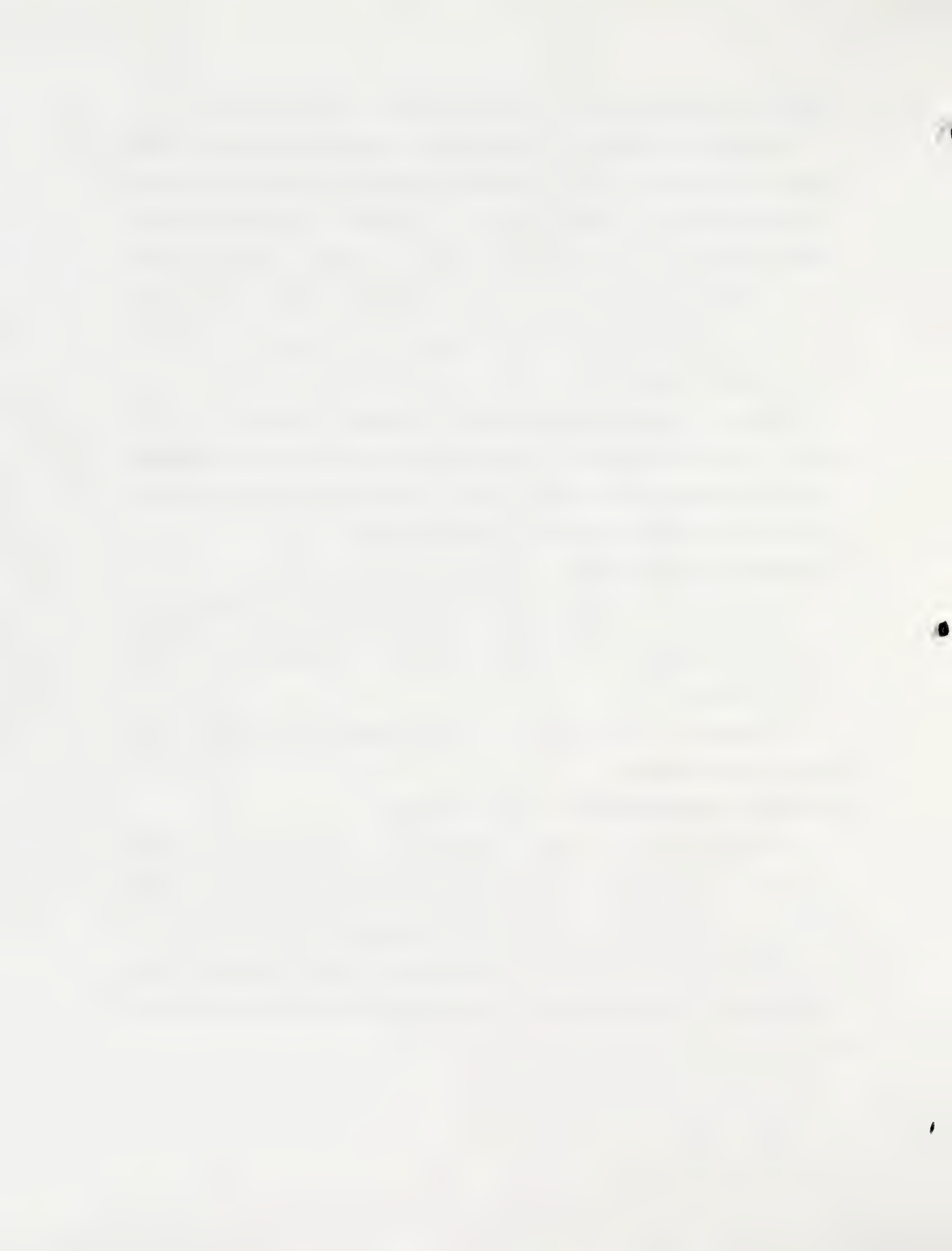
#### DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 6.463% of the employee's gross income.

#### DEPARTMENT OF ADMINISTRATION - Surplus Property

The Surplus Property Bureau provides for a centralized statewide distribution of primarily federal surplus property to eligible public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.



#### DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

#### DEPARTMENT OF HIGHWAYS - State Motor Pool

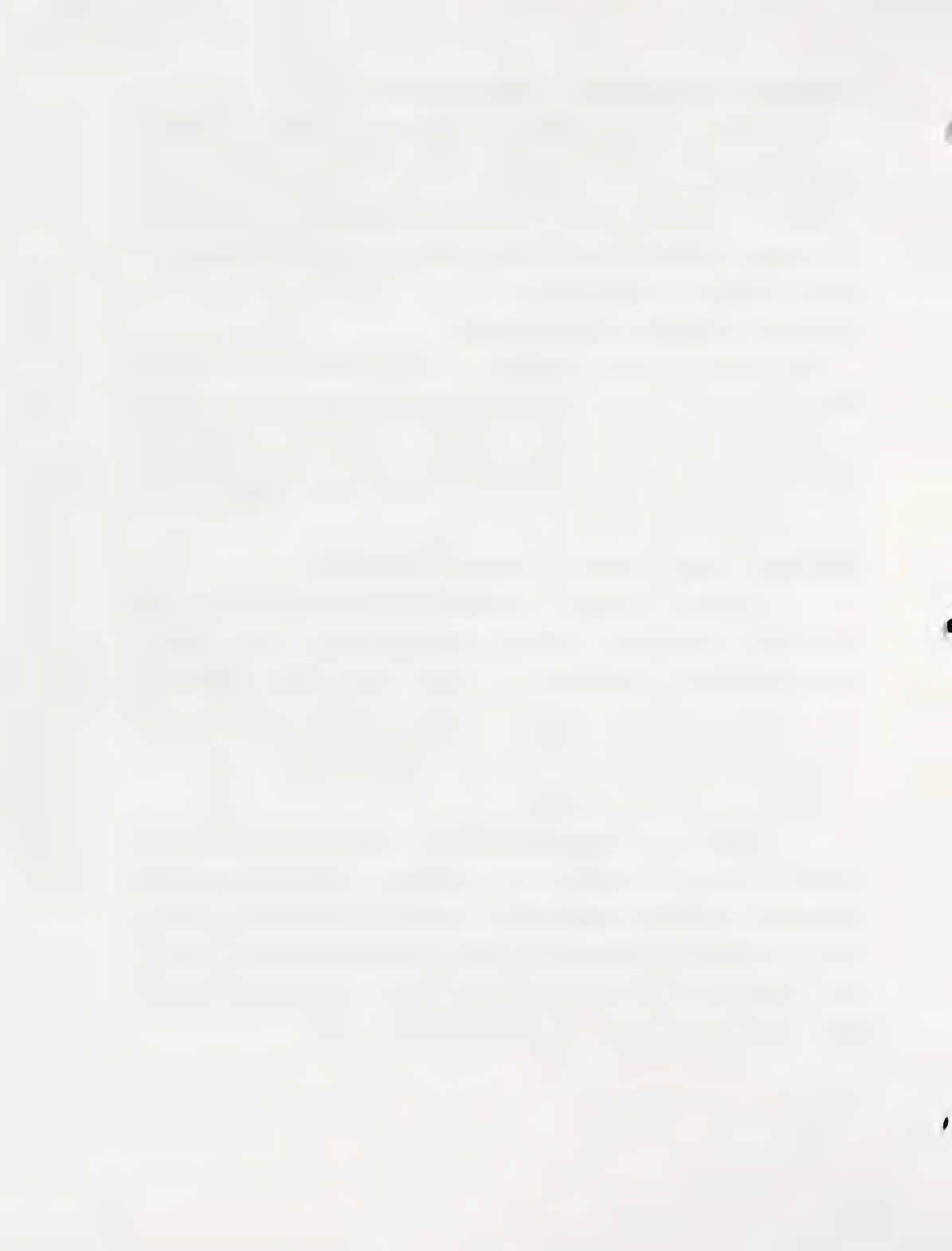
The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are maintained in the best possible condition and billed at various rates determined by the type of vehicle used.

#### DEPARTMENT OF LABOR - Division of Workers' Compensation

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

#### OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of selected state agencies. Agencies have been appropriated sufficient state funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will, further, be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit.





## OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed based upon actual hours worked. The billing rate is consistently applied to all client agencies and is reviewed periodically and adjusted as necessary to insure that the billing rate approximates actual costs. Costs included are salaries and operating expenses applicable personnel within the Office of the Attorney General.

The Office of the Attorney General is hereby notified that the following information has been received from the Department of Justice, Washington, D.C., on the 10th day of June, 1964:

That the Department of Justice, Washington, D.C., has received information from the Federal Bureau of Investigation, Washington, D.C., that the following information has been received from the Department of Justice, Washington, D.C., on the 10th day of June, 1964:

That the Department of Justice, Washington, D.C., has received information from the Federal Bureau of Investigation, Washington, D.C., that the following information has been received from the Department of Justice, Washington, D.C., on the 10th day of June, 1964:

## ATTACHMENT A

## BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Dept. of Health	.1288 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex (IHB)	.1147 per sq. ft.
Cogswell	.2978 per sq. ft.
Historical Society	.3089 per sq. ft.
Fish and Game	.5503 per sq. ft.

GENERAL INSTRUCTIONS

- |  |   |
|--|---|
| 1. The first part of the report should be a statement of the purpose of the study. | 2. The second part should be a statement of the scope of the study. |
| 3. The third part should be a statement of the methods used.                       | 4. The fourth part should be a statement of the results.            |
| 5. The fifth part should be a statement of the conclusions.                        | 6. The sixth part should be a statement of the limitations.         |
| 7. The seventh part should be a statement of the references.                       | 8. The eighth part should be a statement of the acknowledgments.    |
| 9. The ninth part should be a statement of the appendixes.                         | 10. The tenth part should be a statement of the bibliography.       |
| 11. The eleventh part should be a statement of the index.                          | 12. The twelfth part should be a statement of the summary.          |
| 13. The thirteenth part should be a statement of the abstract.                     | 14. The fourteenth part should be a statement of the introduction.  |
| 15. The fifteenth part should be a statement of the conclusion.                    | 16. The sixteenth part should be a statement of the final remarks.  |